

**BY ORDER OF THE COMMANDER
AIR FORCE SPACE COMMAND**



**AIR FORCE SPACE COMMAND INSPECTION
CHECKLIST 65-2**

2 NOVEMBER 1998

Financial Management

FINANCIAL SERVICES (WING)

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This Checklist reflects Command requirements for Financial Services Offices at wing level to prepare for and conduct internal reviews. It applies to HQ AFSPC and all subordinate units. It does not apply to Air National Guard (ANG) or Air Force Reserve Command (AFRC) units.

SUMMARY OF REVISIONS

This revision primarily realigns critical and non-critical items. Other changes include new items relating to duties within Financial Services Offices created as a result of the consolidation of accounting functions to Operating Locations and the new Comptroller Standard Organization.

1. References have been provided for each critical item. Critical items have been kept to a minimum and are related to public law, safety, security, fiscal responsibility and/or mission accomplishment. Asterisked critical items (if present) are those items that if not accomplished in support of primary mission could result in an overall assessment rating of less than satisfactory. While compliance with non-critical items is not rated, these items help gauge the effectiveness/efficiency of the function.
2. This publication establishes a baseline Checklist. The Checklist will also be used by the Command IG during applicable assessments. Use **Attachment 1** as a guide only. Add to or modify each area as needed to ensure an effective and thorough review of a unit's Financial Services program. Use **Attachment 2** as a guide to referenced DFAS regulations.

C. A. DEESE, Colonel, USAF
Comptroller

Attachment 1

FINANCIAL SERVICES (WING)

Table A1.1. Checklist.

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| SECTION 1: FINANCIAL SERVICES OFFICE | | | |
| MISSION STATEMENT: Provides accounting liaison, customer service, and customer support functions. | | | |
| 1.1. CRITICAL ITEMS: | YES | NO | N/A |
| 1.1.1. Has the FSO been appointed, in writing by the Wing CC, the authority to cite Air Force funds on his or her behalf? (DFAS-DE 7010.1-R, Chap 6) | | | |
| 1.1.2. Are all Air Force funds certifying officials appointed in writing? (DFAS-DE 7010.1-R, para 6-13d) | | | |
| | | | |
| 1.2. NON-CRITICAL ITEMS: | YES | NO | N/A |
| 1.2.1. Government Travel Card Program (AFI65-104) | | | |
| 1.2.1.1 Has a Base Agency Program Coordinator (APC) been appointed to act as the Travel Card Representative for the entire base? (Para 15) | | | |
| 1.2.1.2. Is the PCS Account worked monthly to transfer cards to a gaining ADSN and assign new members to correct units? (Para 8) | | | |
| 1.2.1.3. Has the APC developed procedures to brief new members on procedures? | | | |
| 1.2.1.4. Does the APC ensure training is conducted on a regular basis for cardholders and unit APC's? (Para 33) | | | |
| 1.2.1.5. Are changes publicized extensively to inform members on all changes? | | | |
| 1.2.1.6. Is the billing report reviewed monthly to identify delinquent accounts? | | | |
| 1.2.1.7. Does the APC submit separated/bankruptcy cardholders for removal from base reports? | | | |
| 1.2.1.8. Is the government travel card included on all outprocessing checklists to include PCS and separation or retirement? | | | |
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| SECTION 2. ACCOUNTING LIAISON. | | | |
| MISSION STATEMENT: Provides accounting support for host and tenant unit commanders in the execution of funding authorities and liaison service among units, vendors and DFAS. Performs commitment accounting and fund certification for the Government Purchase Card Program, Fund Cite Authorizations, Fund Control Messages, and other funding authorizations. Obligates and authenticates TDY and emergency leave orders and performs follow-up on outstanding orders and advances. | | | |
| 2.1. CRITICAL ITEMS: | YES | NO | N/A |
| 2.1.1. Are AF Form 616s, Fund Cite Authorization , properly prepared and maintained? (DFAS-DE 7010.1-R, Chap 17, Sec A; DFAS-DE 7010.2-R, Chap 8 9; DFAS-DE 7010.3-R, para 24-34; AFR177-370, para. 30-12) | | | |

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| 2.1.2. Are CSR management/reject notices resolved promptly to preclude a possible Antideficiency Act violation? (DFAS-DE 7040-1.M, Chap 6, Sec B, Task 6b) | | | |
| 2.1.3. Are commitment documents reviewed to determine the validity of the request and that funds are currently available to cover obligations prior to fund certification? Is accounting classification data complete and accurate on commitment documents? (AFR170-13, para 3e and DFAS-DE 7010.2-R, para 9-2) | | | |
| 2.1.4. Are all travel obligations posted within 24 hours of fund certification? (SAF/FMPC Msg DTG 181800Z Sep 96) | | | |
| | | | |
| 2.2. NON-CRITICAL ITEMS: | YES | NO | N/A |
| 2.2.1. Is the Medical Expense Data Extract file downloaded monthly and provided to the appropriate SG office? (DFAS-DE 7040.1-M., Chap 6, Sec B, Task 9b) | | | |
| 2.2.2. Is the VIMS (AVQD6C.DAT) file received from the local transportation office monthly? (DFAS-DE 7040.1-M., Chap 5, Sec F, Task 3b(3)) | | | |
| 2.2.3. Are all prior month funding targets loaded and reconciled with FMA before the OPLOC schedules the DBT? (DFAS-DE 7040-1.M., Chap 6, Sec B, Task 16b) | | | |
| 2.2.4. Is the RCS:SAF-FM(Q)7113 Report of Contingency Expenditures properly prepared and forwarded to MAJCOM by the prescribed due date? (DFAS-DE 7040.1-M., Chap 6, Sec B, Task 30b(5) and AFI65-603, para 11-2) | | | |
| 2.2.5. Is the Military Personnel Expense Table (Table 33) updated monthly? (DFAS-DE 7040.1-M, Chap 6, Sec b, Task 36b(6) and AFM 177-370, Sec. 47.3) | | | |
| 2.2.6. Are all commitment files reconciled and certified to the Open Document, IAPS, or ATRAS listings? (DFAS-DE Msg DTG 041430Z Sep 96) | | | |
| 2.2.7. Is aggressive follow-up performed on all outstanding commitments? | | | |
| 2.2.8. Is an adequate record of the follow-up and results maintained? (DFAS-DE Msg DTG 041430Z Sep 96) | | | |
| 2.2.9. Are the following IAPS products received and worked as required? (DFAS-DE 7040.1-M, Chap 7, Sec B, Task 13b and DFAS-DE 7077.7-M) | | | |
| 2.2.9.1. Request for Receiving Report? | | | |
| 2.2.9.2. Invoices Not Scheduled for Payment? | | | |
| 2.2.9.3. Advance Notice of Expiring AF Form 616? | | | |
| 2.2.9.4. Overobligated AF Form 616? | | | |
| 2.2.9.5. AF Form 616 Obligation Recon List? | | | |
| 2.2.9.6. Outstanding purchase Request Follow-up? | | | |
| 2.2.10. Are IAPS produced follow-up letters mailed promptly? (DFAS-DE 7040.1-M, Chap 7, Sec B, Task 13b) | | | |
| 2.2.11. Are all documents recorded promptly (no later than next duty day) in the accounting system? (If applicable, annotate document to reflect "computer down-time" (DFAS-DE 7040.1-M, Chap 7, Sec B, Task 5) | | | |
| 2.2.12. Have procedures been established to ensure receipt of all required listings? | | | |

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| 2.2.13. Are copies of "funding documents" (OBA, ABA, etc.) received from the base budget office for general and special funds forwarded to the OPLOC? (DFAS-DE 7040.1-M, Chap 5, Sec A, Task 8b and 10b; and DFAS-DE 7010.1-R, paras 17-6 and 18-3) | | | |
| 2.2.14. Are AF Forms 1269, Request for Load/change in Operation and Maintenance Targets , reconciled with the appropriate funding documents to ensure totals are accurate? (DFAS-DE 7040.1-M, Chap 5, Sec A, Task 8b) | | | |
| 2.2.15. Are all data elements verified before PSR addresses are created? (DFAS-DE 7040.1-M, Chap 5, Task 2b and AFM177-370, para 6.4a) | | | |
| 2.2.16. Is an immediate post-audit performed before the PSR is used with any transaction against new records? (AFM177-370, para 6.4a) | | | |
| 2.2.17. Are control logs established with appropriate numbering schemes for funding documents (AF Forms 406, AF Forms 616, AF Form 4009, DD forms 448, and DD Forms 1556?) (DFAS-DE 7040.1-M, Chap 7) | | | |
| 2.2.18. Are procedures established to ensure those invoices requiring base-level certification such as civil engineering for utility costs, are indeed certified prior to forwarding to the OPLOC for payment? | | | |
| 2.2.19. Are Master Account Codes established according to command policy? (HQ AFSPC/FM policy Msg DTG 172101Z Nov 97) | | | |
| 2.2.20. Is the IMPAC installation invoice created within 2 workdays after availability? | | | |
| 2.2.21. Have written procedures been established to assist with fund certification and fund control during extended computer down time? (AFI10-213, para 4.1.5.1.1) | | | |
| 2.2.22. Are commitments recorded for each funding document, i.e., AF Form 9, AF Form 616, and BPA? (DFAS-DE 7010.2-R, Chap 9) | | | |
| 2.2.23. Are procedures established to ensure AF Form 226s are being received by the OPLOC from Base Civil Engineering and Services? Is liaison established between Services and the OPLOC to ensure accuracy of HAF-DPM (Q)7503 Report, Appropriated Fund Support to Non-Appropriated Activities? (DFAS-DE 7040.1M, Chap 6, Sec B, Task 25) | | | |
| 2.2.24. Is follow-up on outstanding orders and advances being done monthly and at least twice monthly during the last quarter of the FY? Is a copy of annotated listing sent to OPLOC for final processing? (DFAS-DE 7010.3-R Para 24-48 and DFAS-DE 7040.1M, Chap 7, Part F, Task 13, NHGG00) | | | |
| 2.2.25. Is there an agreement in writing between the FSO and MPF Chief if the OICs and NCOICs of Military Outbound Assignments, Separations, or Classification and Training certify fund availability on TDY or PCS orders? (DFAS-DE 7010.3-R Para 24-26c(3)(b)) | | | |

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| SECTION 3: CUSTOMER SERVICE. | | | |
| MISSION STATEMENT: Provides pay and travel counter service for all personnel. Trains and oversees unit leave monitors and timekeepers, processes time and attendance records for updates to the Defense Civilian Pay System. Performs in and out processing for PCS, separations, and retirements including travel claims. Manages debt programs, dependency determinations and recertification of entitlements. | | | |
| 3.1. CRITICAL ITEMS: | YES | NO | N/A |
| 3.1.1. Are Missing Time/Created Leave Reports (Report Number:P6605R02) printed, reviewed, and distributed to ensure every civilian employee's time and attendance is reported before final civilian payroll is begun? (DCPS CSR Users Manual, Item 3.4.14.1p) | | | |
| 3.1.2. Annual Housing Allowance (BAH, OHA, FSA, and COLA) Recertification: | | | |
| 3.1.2.1. Entitlement Recertification: Do members recertify entitlement to BAH upon PCS arrival, separation/retirement or after 4 years on station? (BAH2, AIG Msg DTG 082330Z JAN 98) | | | |
| 3.1.2.2. If there is no valid reason for failure to recertify, are stop transactions on housing allowances input effective on the recertification due date? DFAS-DEM 7073-1 (para 32-6a(1)) | | | |
| 3.1.3. Are all SG03 transactions processed within 5 days after receipt of the travel voucher in the FSO? DFAS-DEM 7073-1 (para 41-4A) | | | |
| 3.1.4. Does the traveler's supervisor review the travel voucher and sign the original and first copy in block 27, reverse of DD Form 1351-2, (or block 22A on the Oct 91 edition or block 21A on the Aug 97 edition) when blanket or repeated travel orders are used? DFAS-DE 7010.3-R, Para 12-17b) Note: Supervisor is used in generic terms. It should not be construed to mean reporting official.) | | | |
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| 3.2. NON-CRITICAL ITEMS: | YES | NO | N/A |
| 3.2.1. Does the CSR receive and maintain changes which affect employee's payroll accounts, including, but not limited to : tax changes, bonds, allotments, advance and restored leave authorizations, continuation of pay, military orders, and court leave certifications? (DoD FMR, Vol 8, para 010402.D.) | | | |
| 3.2.2. As the wing civilian pay liaison, is the CSR ensuring timekeepers and time and attendance certifiers have been properly trained? (DoDFMR, Vol 8, para 020101A1.) | | | |
| 3.2.3. Are local tables, especially the Employing Activity Record, Organization Record, and Employing Activity Address, updated and reviewed? (DCPS CSR Users Manual, Appendix A5) | | | |
| 3.2.4. Are travel advances limited to the following special circumstances: | | | |
| 3.2.4.1. Travelers who have applied for, but not yet received, the card (Authorized one advance, AFI65-104, para 17.1.3) | | | |

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| 3.2.4.2. When traveling to locations that do not accept the card for hotels, rental cars or other traveling expenses if the orders authorize payment. (AFI65-104, para 17.3) | | | |
| 3.2.4.3. Members with suspended/canceled cards (must be approved in writing by commander for each trip. (AFI65-104, para 4) | | | |
| 3.2.5 Are TDY advances paid not earlier than 3 workdays and PCS advances not earlier than 10 days before departure? (DFAS-DE 7010.3-R, Para 13-8) | | | |
| 3.2.6 Is the member given 30 days notification to make payment, submit a remission, or submit a rebuttal? (DFAS-DEM 7073-1 Para 69-3f) | | | |
| 3.2.7. If the member does not make restitution of a debt within 30 days from the date of the initial notification, is involuntary salary offset action taken? (DFAS-DEM 7073-1 Para 69-4, 69-5, 69-6 & 69-7) | | | |
| 3.2.7.1. Is a copy of the DD Form 139 requesting debt collection placed in suspense pending verification of receipt and processing? (DFAS-DEM 7073-1 Para 69-10 & figure 2-7) | | | |
| 3.2.8. Are periods of field duty, essential messing and group travel annotated on the vouchers? (DFAS-DE 7010.3-R, Para 12-14g) | | | |
| 3.2.9. Is leave, proceed time and travel time calculated correctly for PCS travel and annotated on AF Form 985? (DFAS-DE 7010.3-R, Para 14-10b(7)) | | | |
| 3.2.10. Is a system in place to ensure the PCS voucher departure date from last PDS matches the endorsed travel order maintained in the MPF personnel file? (DFAS-DE 7010.3-R, Para 11-2d) | | | |
| 3.2.11. Are the voucher control logs produced daily through IATS and submitted to P&C daily with the last voucher for that day? (DFAS-DE 7010.1-R, para 16-2e(2)) | | | |
| 3.2.11.1. Does P&C date, sign and return voucher control logs after verifying that all vouchers are received/accounted for? (DFAS-DE 7010.1-R, para 16-2e(2)) and DFAS-DE 7010.3-R, 12-30a) | | | |
| 3.2.11.2. When a voucher number or block of numbers is voided, is the voucher log annotated and does P&C verify and sign the voucher log? (DFAS-DE 7010.3-R, Para 12-30a) | | | |
| 3.2.12. Are files maintained for each civilian employee eligible for WTA and/or RITA due to a PCS move? Is some form of documentation present in each file to track what actions have taken place with regard to settlement of PCS related entitlements? (DFAS-DE 7010.3-R, Para 15-23h) | | | |
| 3.2.12.1. Have civilian employees signed an agreement to repay any excess WTA paid in year one and submit the proper documentation for RITA within 120 days after the close of year one, prior to paying WTA? (DFAS-DE 7010.3-R, Para 15-23b and JTR, para C16007E2) | | | |
| 3.2.12.2. Are copies of civilian PCS moving allowance travel vouchers forwarded to the OPLOC? (DFAS-DE 7040.1-M, Chap 6, Task 14b (DCPS) | | | |

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| 3.2.13. The following questions can be answered by randomly reviewing a sample of paid claims. The purpose of the review is to determine if payments were accurate and proper. | | | |
| 3.2.13.1 Are vouchers signed and dated by the traveler? (DFAS-DE 7010.3-R, Para 12-17a) | | | |
| 3.2.13.2. Did travel start on or after the date of the orders (JFTR U2100, JTR C3050 and C3051)? If travel commenced prior to orders being published, did the orders contain a verbal order of the commanders statement? (VOCO) (AFI65-103, para 1.2.14) | | | |
| 3.2.13.3. Were amounts paid for registration fees authorized in the orders? (JFTR U4535) | | | |
| 3.2.13.3.1. Were meals provided included on the orders? (AFI65-103, figure 2.1, Instructions, Item 16) | | | |
| 3.2.13.3.2. If meals were included, was per diem adjusted? (AFI65-103, figure 2.1, Instructions, Item 16) | | | |
| 3.2.13.4. Are orders attached to the claim? (Para 14-9) | | | |
| 3.2.13.5. If government procured transportation is directed, but the traveler made own arrangements, is per diem and transportation limited to the amount it would have cost the government? (JFTR U3110 and U4310) | | | |
| 3.2.13.6. On PCS claims, was per diem not paid on any day malt plus per diem is paid? (JFTR U4102C) | | | |
| 3.2.13.7. If dependent travel is paid prior to the issuance of orders, is a statement by the orders issuing official or designee stating that such orders would be issued attached? (JFTR, para U5203C) | | | |
| 3.2.13.8. Do orders support the rate of per diem paid for meals? (Government Rate, Proportional Rate, or Full Locality) (JFTR U4125A3) | | | |
| 3.2.13.9. For reimbursement of travel in the local area (SF 1164) is mileage based on the distance that exceeds the members normal commuting distance? (JFTR, para U3505-C2) | | | |
| 3.2.13.10. Are receipts required for lodging (except government quarters) special authorizations and any items over \$75.00? (DFAS-DE 7010.3-R, para 12-7c(4) and JFTR U2500) | | | |
| 3.2.14. Upon first notification of a member's separation, is a separation work file (SWF) established? DFAS-DEM 7073-1 (para 52-14) Is the MMPA reviewed at least 10 days prior to separation to ensure an "NT" entry has processed? DFAS-DEM 7073-1 (para 52-14k) | | | |
| 3.2.14.1. Is a T-Status suspense file created for all members placed in a T-status by the FSO? Is the file reviewed monthly by the chief of military pay to ensure follow-up action is taken on members who have been in a T-status over 30 days? DFAS-DEM 7073-1 (para 52-4d) | | | |

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| 3.2.14.2. If the final separation payment differs from the amount authorized on the MMPA, is a message sent to DFAS-DE explaining the difference? DFAS-DEM 7073-1 (para 52-16F(3)) | | | |
| 3.2.14.3. Do members recertify Basic Allowance for Housing (BAH) entitlement prior to separation? DFAS-DEM 7073-1 (para 52-14b) | | | |
| 3.2.14.4. If a DD Form 139 is received from another service, AAFES or NAFI and funds are not available, is it returned without processing and annotated with the date of separation (DOS) and member's separation address? DFAS-DEM 7073-1 (para 71-4d(3c)) | | | |
| 3.2.15. Is the DFAS-DE/AFPC match listing reconciled promptly and is the listing annotated with all actions taken and retained? DFAS-DEM 7073-1 (para 26-19) (Note: This information is available on the System archive Retrieval (SAR)) | | | |
| 3.2.16. Are the necessary actions taken on the MPF/FSO Marital Status Interface Transaction Register? DFAS-DEM 7073-1 (para 26-19) | | | |
| 3.2.17. Is timely follow-up action taken on outgoing DD Forms 139? Note: First follow-up at end of 45 days (60 days to and from overseas). Second follow-up at end of 75/90 days. DFAS-DEM 7073-1 (Figure 2-7) | | | |
| 3.2.18. Does the FSO ensure the member is given 30 days written notification of debt collection and provided options to submit a remission, rebuttal, or make payment in cash? Note: Should be either by letter from the FSO or the initiating activity (ex. AAFES or NAF) DFAS-DEM 7073-1 (para 69-3) | | | |
| 3.2.19. If the member hasn't submitted a completed remission or rebuttal within 30 days after notification are actions to collect from the member initiated? DFAS-DEM 7073-1 (para 69-3f) | | | |
| 3.2.20. Are copies of the member's travel orders, LES or other supporting documents, which can verify the member's name, SSAN, branch of service and status retained with pay copy of the of the disbursement voucher? DFAS-DEM 7073-1 (para 77-3) | | | |
| 3.2.21. Does the Customer Service Section exercise proper control of terminal leave processing? DFAS-DEM 7073-1 (para 44-3b(3)) | | | |
| 3.2.21.1. Are terminal leave requests reviewed to ensure the number of days requested does not exceed the member's leave balance at separation? DFAS-DEM 7073-1 (para 44-3b(3)) | | | |
| 3.2.21.2. Is an AF Form 1486, Unit Leave Control Log , maintained? Note: Log should be annotated, as a minimum, with the date, leave authorization number issued, chargeable leave dates, and the unit of assignment. DFAS-DEM 7073-1 (para 44-3b(3) & fig 44-1) | | | |
| 3.2.22. Does the Customer Service Section exercise proper control of appellate leave processing? DFAS-DEM 7073-1 (para 44-6d) | | | |
| 3.2.22.1. Is an AF Form 1486 maintained? DFAS-DEM 7073-1 (para 44-6d(1a)) | | | |
| 3.2.22.2. Is it ensured that leave numbers are not issued more than 14 days before the leave effective date? DFAS-DEM 7073-1 (para 44-6d(1a)) | | | |

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| 3.2.22.3. Is the Judge Advocate Office (JAG) contacted when the U4 management notice is received? DFAS-DEM 7073-1 (para 44-6d(1c)) | | | |
| 3.2.22.4. Is a management case file established to include court-martial orders, AF Forms 2098, any available duty status changes, paperwork directing payment or leave settlement option, and AF Forms 988? DFAS-DEM 7073-1 (para 44-6d(1f)5) | | | |
| 3.2.22.5. If the member requests normal pay and allowances during the period of accrued leave, are actions taken to ensure any payments received are manual and are all allotments stopped? DFAS-DEM 7073-1 (para 44-6d(1f)) | | | |
| 3.2.23. Remission Applications: DFAS-DEM 7073-1, Chap 73 | | | |
| 3.2.23.1. Are all payments to creditors, child support, medical and dental bills, and alimony substantiated? (para 73-3) | | | |
| 3.2.23.2. Is the remission package transmitted to DFAS-DE/FYCT within 30 days after receipt from the member? (para 73-3(f)) | | | |
| 3.2.23.3. Is follow up taken if acknowledgment of receipt is not received from DFAS-DE within 45 days? (para 73-3(h)) (<i>Note:</i> This information is now available on the System Archive Retrieval (SAR)) | | | |
| 3.2.24. For dependency determinations: | | | |
| 3.2.24.1. Are all applications for entitlements requiring dependency determinations forwarded to DFAS-DE/FJPD as soon as they are received and not at the end of the month? DFAS-DEM 7073-1 (Table 26-3, note 2) | | | |
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| SECTION 4: CUSTOMER SUPPORT | | | |
| MISSION STATEMENT: Processes documents to update pay, allowance, leave, allotment, and tax information. Computes and audits TDY travel claims and performs disbursing and cashier functions. | | | |
| 4.1. CRITICAL ITEMS: | YES | NO | N/A |
| 4.1.1. Are vault and safe combinations changed every 6 months or as required and a SF 700 completed and affixed on the inside door or drawer of each? (DoDFMR Vol 5, para 0303) | | | |
| 4.1.2. Are cashiers assigned and on appointment orders, with letters on file? (DFAS-DE 7010.1-R, Sec 6 and DoDFMR Vol 5, para 0303) | | | |
| 4.1.3. Is separation of duties maintained with any given personnel serving in only one accountable position and not charged with the handling or custody of any other funds (i.e. Deputy is not working as a cashier concurrently)? (DoDFMR Vol 5, para 0206) | | | |
| 4.1.4. Are all cash operating overages/shortages posted and balanced to the DD Form 2667 daily? (DFAS-DE7040.1-M, Chap 8-14b and DoDFMR Vol 5, paras 0602, 0603 and 0604) | | | |
| 4.1.5. Security: | | | |
| 4.1.5.1. Does the Disbursing office have an adequate alarm system and is it periodically tested?(DoDFMR Vol 5, para 030303) | | | |

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| 4.1.5.2 Are written anti-robbery instructions on hand and are all personnel familiar with these instructions? (AFI31-209, Chap 2 and Chap 9 | | | |
| 4.1.6. Are rejected transactions being corrected? DFAS-DEM 7073-1 | | | |
| 4.1.6.1. Is each reject annotated with proper disposition code? (1, 2, or 3)? (para 4-2b7) | | | |
| 4.1.6.2. If corrections are required to source documents, are both the original and FSO-retained copy corrected? (para 4-2b2 and 3) | | | |
| 4.1.7. Verification of Quarters Assignment: DFAS-DEM 7073-1 | | | |
| 4.1.7.1. Verification of Family Quarters Assignment: Does the FSO conduct a verification as of the end of October of each year? Listing of members assigned to government quarters is prepared by the Housing Management Office (HMO) and forward to the local FSO. (para 26-7a) | | | |
| 4.1.7.2. Verification of Single Quarters Assignments: Is an entitlement verification extract requested at the end of October for members receiving partial rate BAH, by the FSO and forwarded to the HMO? (para 26-8a) | | | |
| 4.1.8. Is the MP-19-173 report reviewed and reconciled immediately upon receipt to determine the cause of the out-of-balance? DFAS-DEM 7073-1 (para 76-9b) (<i>Note:</i> This information is available on the System Archive Retrieval (SAR)) | | | |
| 4.1.9. Is the MP-19-809 Report, Members With Uncleared NQ and PX Entries, promptly worked and are all line items annotated with action taken? DFAS-DEM 7073-1 (para 76-10) (<i>Note:</i> This information is available on the System Archive Retrieval (SAR)) | | | |
| 4.1.10. Pay Record Accessibility (PRA): DFAS-DEM 7073-1 (para 1-2) | | | |
| 4.1.10.1. Is the AF Form 2070, JUMPS Pay Record Accessibility Roster (PRA) , maintained by the FSO, deputy or a responsible supervisor (designated in writing)? (para 1-2a(2)) | | | |
| 4.1.10.2. Does PRA accountability apply to military members? | | | |
| 4.1.10.2.1. Who are assigned to duty in FSO or MPF if they are in any way engaged in DJMS operation? (para 1-2a(1a)) | | | |
| 4.1.10.2.2. Whose dependents or relatives are employed in FSO or MPF and have access to DJMS system? (para 1-2a(1b)) | | | |
| 4.1.10.2.3. Are rosters remade semiannually (May and November)? (para 1-2a(2a)) | | | |
| 4.1.10.2.4 Is May's roster submitted with October's source documents and November's roster submitted with April's source documents? (para 1-2a(4d)) | | | |
| 4.1.11. Are all DRAS rejects reviewed in ECCO and is corrective action taken? (Retired Pay Field Office User's Guide Documentation Disposition Instructions) | | | |
| | | | |

| 4.2. NON-CRITICAL ITEMS: | YES | NO | N/A |
|---|-----|----|-----|
| 4.2.1. Are cashier totals balanced at end of day and matched to IPC? Are appropriate end of day reports run (i.e. Cashier Status Report, Voucher Control Log, Check Report) to complete accountability along with preparing automated AF Form 1384 and DD Form 2657, Daily Statement of Accountability ? (DAFS-DE 7040.1-M, Chap 8-4b, 8-9b; DoDFMR Vol 5, para 1902 and DFAS-DE 7077.6-M) | | | |
| 4.2.2. Cash Control: | | | |
| 4.2.2.1. Does the cashier use the “four count” methodology to avoid cash losses? <i>Note:</i> Count the cash payments four times, once as the cash is removed from the cash drawer, again silently, then count out loud to the customer, and then request the customer count the money prior to leaving the window. (DFAS-DE/ANA Msg DTG 202230ZJUL94 HUM #03) | | | |
| 4.2.2.2. Has authority to keep cash on hand in a specific amount been approved by appropriate authority at the DFAS-DE Center? (DoDFMR Vol 5, para 030104) | | | |
| 4.2.2.3. Have daily cash balances on hand been equal to or remained less than the cash holding authorization? (DoDFMR Vol 5, para 030105) | | | |
| 4.2.2.4. Does the net amount of cash advanced on DD Form 1081, Statement of Agent Officer’s Account , agree with the Daily Statement of Accountability, DD Form 2657? (DoDFMR Vol 5, para 190205G3) | | | |
| 4.2.2.5. Is currency verified upon receipt? (DoDFMR Vol 5, para 030107E) | | | |
| 4.2.2.6. If more than \$7,500 is kept in a storage container (safe) during non-operating hours, or in the cashier’s cage during operating hours, is a recorded packet of money also kept in the container or drawer? (AFI31-209, para 8.5.4.) | | | |
| 4.2.2.6.1. Does the packet consist of at least three \$20 bills? | | | |
| 4.2.2.6.2. Are the denominations, class of currency, serial numbers and series (including letter suffix) of the bills recorded and stored separately in another container or location? | | | |
| 4.2.3. Check Operations: | | | |
| 4.2.3.1. Is DD Form 2658, Returned and Undelivered Treasury Check/Bond Record , used to control returned and undelivered checks? (DoDFMR Vol 5, para 080403) | | | |
| 4.2.3.2. Are undelivered checks disposed of as provided in DoDFMR Vol 5, para 080403A? | | | |
| 4.2.3.3. Are voided or spoiled checks rendered non-negotiable (stamped controlled by the check custodian and destroyed at least once a quarter?) (DoDFMR Vol 5, para 9080201 and 080203C) | | | |
| 4.2.3.4. Does the Disbursing Officer or his/her designee conduct inventory of check stock every 60 days and is a record of the inventory kept on file? (DoDFMR Vol 5, para 070109) | | | |
| 4.2.4. Remittances received through the mail: | | | |
| 4.2.4.1. Is a DD Form 2658 used to record all remittances? (DoD 7000,14-R, Vol 5, para 100105C) | | | |

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| 4.2.5. Are vouchers normally paid within three workdays after day of receipt at the FSO? (DFAS-DE 7010.3-R, Para 11-2b) | | | |
| 4.2.6. Is the by-others (Input Source ZZ) section of the DROT or JDC listing UH099CA11 reviewed to preclude per diem payments to members while in a leave status? (DFAS-DE 7010.3-R, Para 4-4c(2)) | | | |
| 4.2.7. Are all separation and retirement settlement vouchers checked through ATRAS and routed through Military Pay to identify any outstanding debts? (DFAS-DE 7010.3-R, Para 12-24f) | | | |
| 4.2.7.1. Is follow up performed on separation and retirement advances? (DFAS-DE 7010.3-R, Para 13-10d) | | | |
| 4.2.7.2. Are statements obtained on DD Form 1351 as to where travel is intended for advances for separation or retirement travel? (DFAS-DE 7010.3-R, Paras 13-3(a) and (b) and Fig 13-1; JFTR U5165) | | | |
| 4.2.8. Is follow up conducted and documented to Military Pay on any leave authorization numbers issued which have not appeared on the daily register of transactions (DROT) within 7 days after the number was issued? (DFAS-DE 7010.3-R, Para 12-30b) | | | |
| 4.2.8.1. Are Daily Register of Transactions (DROT) received, reviewed, and posted to the leave control log on a daily basis? (DFAS-DE 7010.3-R, Para 12-30b) | | | |
| 4.2.9. Are legible copies of military travel settlement vouchers reviewed for pay affecting transactions? (DFAS-DE 7010.3-R, Para 12-14g) | | | |
| 4.2.10. Are prepayment audit procedures in place and is supporting documentation retained and available for validation? (DFAS Msg R121000Z Dec 95) (Currently supporting documentation should be retained for 6 years, 3 months) | | | |
| 4.2.10.1. Are all settlement vouchers equal to or greater than \$2,500 audited? (IMC 92-3, para 11-12a and DFAS Msg DTG R121000Z Dec 95) | | | |
| 4.2.10.2. Is the Prepayment Audit Report submitted electronically to MAJCOM monthly no later than the 10th workday of each month? | | | |
| 4.2.11. Does the IATS Administrator ensure only those individuals requiring Maintenance Access have the privilege for maintenance set to "Yes?" | | | |
| 4.2.12. Is a copy of the DJMS Transaction Register received daily from Military Personnel Flight (MPF) and is action taken to suspend payments for all members reported absent without leave (AWOL) or in confinement? DFAS-DEM 7073-1 (para 46-2, 46-3 & 46-4) Is Military Pay complying with proper provisions for separation processing? (DFAS-DEM 7073-1 Chap 52) | | | |
| 4.2.13. Are Daily Registers of Transactions (DROT) or data collection listings distributed to unit input sources on a daily basis? Are copies of settled Temporary Duty (TDY) travel vouchers received and screened for MMPA entitlement adjustments? DFAS-DEM 7073-1 (para 1-51) | | | |
| 4.2.14. Is the reconciliation of DJMS/JSS records and Flight Management Records conducted twice a year? DFAS-DEM 7073-1 (para 22-5) | | | |

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| 4.2.15. Does the parent FSO ensure entitlement verifications are completed by agent offices and GSUs? Note: Includes BAS, BAH W/O, FSA, and Flight Management Records. (Agent Instructions, para 32-4c) | | | |
| 4.2.16. For the Detail Supporting JUMPS Miscellaneous Deductions Listing (PCN UH099C187); if funds cannot be identified, is research conducted to identify the source so collection action may be taken? DFAS-DEM 7073-1 (para 69-18e) | | | |
| 4.2.17. For cross-disbursement payments: DFAS-DEM 7073-1 Chapter 77 | | | |
| 4.2.17.2. Is follow-up action taken if the parent site finance center does not acknowledge receipt of the vouchers within 30 days (45 days overseas)? (para 77-4(2)) | | | |
| 4.2.18. Are management notices, input source ZP, reviewed and the necessary adjustments made when any leave other than the terminal leave processes after posting of the terminal leave suspense? DFAS-DEM 7073-1 (para 44-6d) | | | |
| 4.2.19. Are annual visits to all FSO input sources conducted to ensure compliance with DJMS directives? If an actual visit is not performed, is a Checklist, signed by the unit commander, on file at the FSO? Do these visits or Checklists require the review unit procedures for the preparation and control of pay documents, follow up on pay documents? DFAS-DEM 7073-1 (para 1-7i and 44-3a) | | | |
| SECTION 5: CONTINGENCY SUPPORT OPERATIONS | | | |
| MISSION STATEMENT: Ensures contingency programs and Mobility Processing Unit procedures are in place and functional. Note: Ref Comptroller Operations Under Emergency Conditions (AFI10-213) | | | |
| 5.1. CRITICAL ITEMS: | YES | NO | N/A |
| 5.1.1. Does the FM develop and maintain necessary plans and procedures to ensure continued operation under emergency conditions? (para 2.5.2) | | | |
| | | | |
| 5.2. NON-CRITICAL ITEMS: | YES | NO | N/A |
| 5.2.1. Does the FM develop and maintain necessary plans and procedures to ensure the accomplishment of the comptroller's wartime mission? (para 2.5.1) | | | |
| 5.2.2. Does the FM ensure all personnel are knowledgeable of AFI 10-213, associated MAJCOM guidance, and local contingency plans? (para 2.5.2) | | | |
| 5.2.3. Are personnel briefed upon their arrival, and annually thereafter on the contents of applicable guidance? (para 2.5.2) | | | |
| 5.2.4. Does the FM review Support Agreements and Memorandums of Understanding/Agreements (MOU/MOA) to ensure continued support can be provided and/or is still required? (para 2.5.3) | | | |
| 5.2.5. Does the FM insure deploying FM personnel are knowledgeable of the requirements for a limited FSO posture and the emergency destruction of funds? (AFI10-213 and AFP65-110) | | | |
| 5.2.6. Do Comptroller personnel provide personnel deploying on exercises/contingencies with a pre-deployment briefing?(para 3.4.1.1) | | | |

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| SECTION 6: SUPPORT OF AIR FORCE AND COMMAND DESIGNATED PROGRAMS AND LIAISON RESPONSIBILITIES. | | | |
| MISSION STATEMENT: Ensures procedures in effect for security of classified material. Provides liaison support for on-base bank and/or credit union operations. | | | |
| 6.1. CRITICAL ITEMS: | YES | NO | N/A |
| 6.1.1. Does the organization have an adequate information security program for the receipt, transfer, storage, and destruction of classified material? (AFI31-401) | | | |
| | | | |
| 6.2. NON-CRITICAL ITEMS: | YES | NO | N/A |
| 6.2.1. Military Banking Liaison (AFI65-701) | | | |
| 6.2.1.1. Has someone been appointed in writing as the Banking Liaison Officer (BLO)? (para 220) | | | |
| 6.2.1.2. Is a sign prominently displayed in the banking facility citing the name, and telephone number of the BLO? (para 22) | | | |
| 6.2.1.3. Is there a current agreement, in writing, between the installation commander and the military banking facility manager? (para 8) | | | |
| 6.2.2. On-Base Credit Union Liaison (AFI65-702) | | | |
| 6.2.2.1. Has someone been appointed in writing as the Credit Union Liaison Officer (CULO)? (para 20) | | | |
| 6.2.2.2. Is a sign prominently displayed in the credit union showing the CULO's name and duty phone number? (para 20) | | | |
| 6.2.2.3. Is the local agreement between the base and credit union manager current and has it been reviewed, if applicable? (para 52) | | | |
| | | | |
| SECTION 7: MANAGEMENT AND SPECIAL PROGRAMS | | | |
| MISSION STATEMENT: Ensures an effective quality assurance program is in place to support financial services programs | | | |
| 7.1. NON-CRITICAL ITEMS: | YES | NO | N/A |
| 7.1.1. AFSPC Quality Assurance Program (AFSPC Ltr, 7 Feb 97) | | | |
| 7.1.1.1. Has management established FMF quality indicators that provide sufficient information to make an objective assessment of the office's overall effectiveness and are they established at readily attainable and acceptable levels? | | | |
| 7.1.1.2. Is the annual QA plan developed during the first month of each fiscal year for review and oversight of their operations? | | | |
| 7.1.1.3. Have standards for quality indicators been developed and set at readily attainable and acceptable levels? | | | |
| 7.1.1.4. Has the FSO directed QA Reviews be performed and well documented to determine the root cause(s) for any deviations or noncompliance with prescribed procedures? | | | |
| 7.1.2. Has an effective FMF training program been established, implemented, and well documented? | | | |

Attachment 2

REGULATION REFERENCES

Table A2.1. References.

| CURRENT DFAS REGULATION | | OLD REGULATION |
|-------------------------|--|----------------------|
| | | |
| DFAS-DE 7010.1-R | | DFAS-DE(AFR) 177-101 |
| DFAS-DE 7010.2-R | | DFAS-DER 177-102 |
| DFAS-DE 7010.3-R | | AFR 177-103 |
| DFAS-DE 7077.6-M | | AFM 177-390 (IPC) |
| DFAS-DE 7077.7-M | | AFM 177-390 (IAPS) |